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# OFFICIAL GAZETTE GOVERNMENT OF GOA

PUBLISHED BY AUTHORITY

## EXTRAORDINARY No. 2

### GOVERNMENT OF GOA

Department of Finance

Revenue & Control Division

#### Notification

5/11/2008-Fin(R&C)(17)

In exercise of the powers conferred by section 3D of the Goa Tax on Entry of Goods Act, 2000 (Goa Act 14 of 2000) (hereinafter referred to as the "said Act") and all other powers enabling it in this behalf, the Government of Goa hereby amends the Schedule I appended to the said Act, as follows, namely:—

In the Schedule I appended to the said Act,—

(i) against entry at serial number (20), in column (2), for the expression "Empty glass bottles used for beer or other like products", the expression "Empty glass bottles used for beer and alcoholic drinks, whether carbonated or not, having strength below 10% v/v." shall be substituted;

(ii) for the existing entry at serial number (36), the following entry shall be substituted, namely:—

"(36) Motor vehicles (all kinds) and parts and accessories thereof including chassis of motor vehicles but other than, light motor vehicles costing Rs. 15 lakh or above, and two wheelers i.e. motorcycles or scooters, costing Rs. 2 lakh or above. 12.5%";

(iii) after entry at serial number (36), the following entry shall be inserted, namely:—

"(36A) Light motor vehicles costing Rs. 15 lakh or above, and two wheelers i.e. motorcycles or scooters, costing Rs. 2 lakh or above. 15%";

(iv) against entry at serial number (41), under clause (a), the following item shall be inserted at the end, namely:—

"Regasified Liquefied Natural Gas 30%".

This Notification shall come into force with effect from the 1st day of April, 2016.

By order and in the name of the Governor of Goa.

*Ajit S. Pawaskar, Under Secretary, Finance (R&C).*

Porvorim, 30th March, 2016.

**Notification**

5/11/2008-Fin(R&amp;C)(18)

Read: (i) Government Notification No. 5/7/2000-FIN(R&C)(9) dated 06-12-2000, published in the Official Gazette, Series II No. 37, dated 14-12-2000.

(ii) Government Notification No. 5/11/2008-Fin(R&C)(6) dated 31-03-2012, published in the Official Gazette (Extraordinary No. 3), Series I No. 52, dated 01-04-2012.

(iii) Government Notification No. 5/11/2008-Fin(R&C)(9) dated 31-03-2013, published in the Official Gazette (Extraordinary), Series II No. 52 dated 31-03-2013.

In exercise of the powers conferred by sub-section (2) of section 10 of the Goa Tax on Entry of Goods Act, 2000 (Goa Act No. 14 of 2000) (hereinafter referred to as the “said Act”), read with section 21 of the General Clauses Act, 1897 (Central Act No. 10 of 1897), the Government of Goa hereby further amends the Government Notification No. 5/7/2000-FIN(R&C)(9) dated 06-12-2000, published in the Official Gazette, Series II No. 37, dated 14-12-2000 (hereinafter referred to as the “principal Notification”), as follows, namely:—

In the principal Notification, in the TABLE, for the existing entry against serial number (1), the following entries shall be substituted, namely:—

“(1) Motor vehicles (all kinds) and parts and accessories thereof including chassis of motor vehicles but other than, light motor vehicles costing Rs. 15 lakh or above, and two wheelers i.e. motorcycles or scooters, costing Rs. 2 lakh or above.	12.5%”;
(2) Light motor vehicles costing Rs. 15 lakh or above, and two wheelers i.e. motorcycles or scooters, costing Rs. 2 lakh or above.	15%”.

This Notification shall come into force with effect from the 1st day of April, 2016.

By order and in the name of the Governor of Goa.

*Ajit S. Pawaskar*, Under Secretary, Finance (R&C).

Porvorim, 30th March, 2016.

**Notification**

3/2/2006-Fin(R&amp;C)(22)

In exercise of the powers conferred by clause (i) of sub-section (5) of section 3 of the Goa Entertainment Tax Act, 1964 (Act 2 of 1964) (hereinafter called as the “said Act”), and all other powers enabling it in this behalf, the Government of Goa hereby amends the Schedule D appended to the said Act, as follows, namely:—

In Schedule D appended to the said Act, at serial number 1,—

(i) against clause (a), in column (3), for the letters and figures “Rs. 700/-”, the letters and figures “Rs. 1,000/-” shall be substituted;

(ii) against clause (b), in column (3), for the letters and figures “Rs. 700/-”, the letters and figures “Rs. 1,000/-” shall be substituted.

This Notification shall come into force with effect from the 1st day of April, 2016.

By order and in the name of the Governor of Goa.

*Ajit S. Pawaskar*, Under Secretary, Finance (R&C).

Porvorim, 30th March, 2016.

### Notification

30/1/2006-Fin(R&C)(29)

In exercise of the powers conferred by sub-section (1) of section 21 of the Goa Tax on Luxuries Act, 1988 (Act 17 of 1988) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, and in supersession of the Government Notification No. 30/1/2006-Fin(R&C)(28) dated 31-03-2015, published in the Official Gazette, Extraordinary No. 2, Series II No. 52, dated 31-03-2015, the Government of Goa, having deemed it necessary so to do in the public interest, hereby exempts the class of luxuries provided in a hotel as specified in column (1) of the Schedule hereto from payment of tax payable on such luxuries under the said Act to the extent as specified in column (2) of the said Schedule, subject to the conditions as specified in column (3) of the said Schedule.

### SCHEDULE

Class of luxuries (1)	Extent of exemption (2)	Conditions (3)
Luxuries provided in a hotel wherein the charge for the luxury provided is less than Rs. 20,000/- per room per day, during the period from 1st June upto 30th September of a calendar year.	In excess of 75 paise in a rupee of the rate specified in Schedule I appended to the said Act.	<ul style="list-style-type: none"><li>(i) the hotelier should hold valid registration under the said Act.</li><li>(ii) the hotelier should file the returns within the time limit prescribed under the said Act.</li><li>(iii) the hotelier should pay the tax within the time limit prescribed under the said Act.</li><li>(iv) the hotelier should not be in arrears of tax or in arrears of any outstanding dues at the time of claiming such exemption.</li></ul>

This Notification shall come into force with effect from the 1st day of April, 2016.

By order and in the name of the Governor of Goa.

*Ajit S. Pawaskar*, Under Secretary, Finance (R&C).

Porvorim, 30th March, 2016.

### Notification

30/1/2006-Fin(R&C)(30)

Read: Government Notification No. 30/1/2006-Fin(R&C)(27) dated 31-03-2015, published in the Official Gazette, Extraordinary No. 3, Series I No. 52, dated 31-03-2015.

In exercise of the powers conferred by clauses (i) and (ii) of sub-section (7) of section 5 of the Goa Tax on Luxuries Act, 1988 (Goa Act 17 of 1988) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby amends the Schedule I appended to the said Act, as follows, namely:—

In Schedule I appended to the said Act, for items (a) to (f) and entries against them, the following items and entries shall be substituted, namely:—

Sr. No.	Turnover of Receipts	Rate of Tax
(1)	(2)	(3)
(a)	Where the charge for the luxury provided in a hotel does not exceed Rs. 750/- per room per day.	NIL
(b)	Where the charge for the luxury provided in a hotel exceeds Rs. 750/- but does not exceed Rs. 3,000/- per room per day.	6%
(c)	Where the charge for the luxury provided in a hotel exceeds Rs. 3,000/- but does not exceed Rs. 5,000/- per room per day.	9%
(d)	Where the charge for the luxury provided in a hotel exceeds Rs. 5,000/- per room per day.	12%
(e)	Where the hotel is a club or any other entity wherein luxury provided to its members/guests under time share agreement or any other similar system, and wherein the facility of availing residential accommodation by such members/guests during the given period in a year is allowed upon lumpsum payment against his/her membership.	Ten paisa in a rupee, with a deemed room receipt of Rs. 2,000/- per room per day.
(f)	Where any room in a hotel or guest house registered under the Goa, Daman and Diu Registration of Tourist Trade Act, 1982 (Act 10 of 1982) is leased by the hotelier to any company or a person on monthly basis to provide accommodation either as rest house or guest house and the charges for such room exceeds Rs. 750/- per day.	6%

This Notification shall come into force with effect from the 1st day of April, 2016.

By order and in the name of the Governor of Goa.

*Ajit S. Pawaskar*, Under Secretary, Finance (R&C).

Porvorim, 30th March, 2016.

### **Notification**

4/5/2005-Fin(R&C)(134)

In exercise of the powers conferred by sub-section (4) of section 5 of the Goa Value Added Tax Act, 2005 (Goa Act 9 of 2005) (hereinafter referred to as the "said Act") and all other powers enabling it in this behalf, the Government of Goa hereby amends Schedules 'B', 'C' and 'D' appended to the said Act, as follows, namely:—

(I) In Schedule 'B' appended to the said Act, for the existing entry at serial number (157), the following entry shall be substituted, namely:—

"(157) Country liquor as defined in the Goa Excise Duty Act, 1964 (Act 5 of 1964) other than that covered by entry (72) of Schedule 'D'.".

**(II) In Schedule 'C' appended to the said Act,—**

(i) against entry at serial number (1), in column (3), for the figures "12.5%", the figures "18%" shall be substituted;

(ii) for the existing entry at serial number (8), the following entry shall be substituted, namely:—

"(8) Motor spirit which is commonly known as petrol including ethanol blended petrol,—

(a) sold by public sector as well as private sector oil marketing companies to their authorized retail outlets within the State.	22%
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(b) sold in the circumstances other than mentioned in clause (a) above.	22%."; ;
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(iii) after entry at serial number (11), the following entry shall be inserted, namely:—

"(11A) Regasified Liquefied Natural Gas	30%.";
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(iv) for the existing entry at serial number (26), the following entry shall be substituted, namely:—

"(26) Motor car sold by a registered dealer to the defence personnel, subject to the fulfillment of conditions as may be notified by the Government,—

(a) whose cost is below Rs. 15 lakh	6.25%
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(b) whose cost is Rs. 15 lakh or above	7.5%.";
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(v) after entry at serial number (26), the following entries shall be inserted, namely:—

"(27) Light motor vehicle costing Rs. 15.00 lakh or above.	15%
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(28) Two wheeler i.e. motor cycle or scooter, costing Rs. 2.00 lakh or above.	15%.".
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**(III) In Schedule 'D' appended to the said Act, after entry at serial number (71), the following entry shall be inserted, namely:—**

"(72) Country liquor in the form of cashew or palm feni, produced as a part of seasonal activity by local individuals commonly known as bhaticars, other than distillery and bottling units.".

This Notification shall come into force with effect from the 1st day of April, 2016.

By order and in the name of the Governor of Goa.

*Ajit S. Pawaskar*, Under Secretary, Finance (R&C).

Porvorim, 30th March, 2016.

Department of Mines  
Directorate of Mines & Geology

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### **Notification**

DMG/MAJ/3rd/RULES-2013/PART-I/5149

In exercise of the powers conferred by section 23C of the Mines and Minerals (Development and Regulation) Act, 1957 (Central Act 67 of 1957) and all other powers enabling it in this behalf, the Government of Goa hereby makes the following Rules, so as to further amend the Goa (Prevention of Illegal Mining, Storage and Transportation of Minerals) Rules, 2013, as follows, namely:—

**1. Short title and commencement.**— (1) These rules may be called the Goa (Prevention of Illegal Mining, Storage and Transportation of Minerals) (Third Amendment) Rules, 2016.

(2) They shall come into force from the date of their publication in the Official Gazette.

**2. Amendment of rule 5.**— In rule 5 of the Goa (Prevention of Illegal Mining, Storage and

Transportation of Minerals) Rules, 2013 (hereinafter referred to as the “principal Rules”), for the words “rupees one lakh”, the words “rupees ten thousand” shall be substituted.

**3. Amendment of rule 6.**— In rule 6 of the principal Rules, for the words “rupees fifty thousand”, the words “rupees five thousand”, shall be substituted.

**4. Amendment of rule 13A.**— In rule 13A of the principal Rules, in TABLE,—

(a) in item (i) for letters and figures “Rs. 20/-”, the letters and figures “Re. 1.00/-” shall be substituted,

(b) in item (ii), for letters and figures “Rs. 10/-” and “Rs. 05/-”, the letters, figures and word “Rs. 0.50 paisa” and “0.10 paisa” shall be respectively substituted.

By order and in the name of the Governor of Goa.

*Prasanna A. Acharya, Director & ex officio Joint Secretary (Mines).*

Panaji, 30th March, 2016.

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